

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831**

Audit Services

January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Sara Rufo	01/02/24	1.0 Update YE audit plan, as of 01/02/24, to provide client with updated audit timeline.	1.0	\$ 400	\$ 400.00
Sara Rufo	01/02/24	2.2 Senior Manager review, as of 01/02/24, of workpaper documentation including materiality, audit plan, CERAMICs for Lordstown.	2.2	\$ 400	\$ 880.00
Melina Lynn	01/03/24	(0.1) Updated, as of 01/03/24, the information collected related to Lordstown internal controls by removing a control we deem unnecessary.	0.1	\$ 250	\$ 25.00
Melina Lynn	01/03/24	Meeting with S. Rufo and M. Lynn (KPMG) to discuss the priority items related to Lordstown for this week.	0.2	\$ 250	\$ 50.00
Melina Lynn	01/03/24	Documented the tentative schedule of the walkthrough inquiries that were sent to Lordstown management for confirmation to prepare for inquiries over purchases, payroll, treasury / equity processes.	0.3	\$ 250	\$ 75.00
Melina Lynn	01/03/24	Incorporate workpaper documentation reference to Analyst reports to match with our audit file for Lordstown, concurrently preparing Q4 Analyst reports / Summary of SEC filing reports.	0.3	\$ 250	\$ 75.00
Melina Lynn	01/03/24	Documented Lordstown information related to materiality within the Materiality screen in KCw based on conversations with S. Rufo (KPMG).	0.5	\$ 250	\$ 125.00
Melina Lynn	01/03/24	Documented Lordstown information on Performance Materiality / AMPT within the PM / AMPT screens based on conversations with S. Rufo (KPMG).	0.6	\$ 250	\$ 150.00
Melina Lynn	01/03/24	(0.8) Updated, as of 01/03/24, the language over internal control to include information about Lordstown bankruptcy.	0.8	\$ 250	\$ 200.00
Melina Lynn	01/03/24	Drafted legal confirmation letters for the 6 entities to be sent to third-party law firms to gain information on Lordstown outstanding legal fees.	1.6	\$ 250	\$ 400.00
Sara Rufo	01/03/24	2.4 Senior Manager review, as of 01/03/24, of Lordstown audit workpaper documentation (primarily process understanding documentation).	2.4	\$ 400	\$ 960.00
Melina Lynn	01/04/24	(0.2) Clear, as of 01/04/24, review comments related to the risk assessment over all business processes for Lordstown.	0.2	\$ 250	\$ 50.00
Melina Lynn	01/04/24	(0.4) Clear, as of 01/04/24, review comments related to the audit team's understanding over the Lordstown equity process.	0.4	\$ 250	\$ 100.00
Melina Lynn	01/04/24	Meeting with S. Rufo and M. Lynn (KPMG) to discuss status, as of 01/04/24, of items to be delivered from Lordstown as well as questions over documentation of risks within the audit file.	0.5	\$ 250	\$ 125.00

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Melina Lynn	01/04/24	Revise, as of 01/04/24, Lordstown project plan to update due dates of procedures to be finalize in the conclusions and reporting section of the audit file for ultimate communication to the client.	0.5	\$ 250	\$ 125.00
Melina Lynn	01/04/24	Documented, as of 01/14/24, the audit plan screen within the KCw audit file to document risks / procedures the audit team plans to perform for the Lordstown audit.	0.8	\$ 250	\$ 200.00
Sara Rufo	01/04/24	1.0 Meeting with LMC management (M. Port, K. Moser) to go over PBC list and miscellaneous audit related questions.	1.0	\$ 400	\$ 400.00
Melina Lynn	01/04/24	Documented the risks related to Lordstown Purchases and Procure to Pay over the entity based on operations over the past year.	1.7	\$ 250	\$ 425.00
Melina Lynn	01/04/24	Documented, as of 01/04/24, the presentation as well as the implementation of Lordstown entity-level controls to remove controls that were deemed unchanged by Lordstown management.	2.6	\$ 250	\$ 650.00
Melina Lynn	01/05/24	(0.2) Remove the entity level control related to earnings release calls upon finding that the last earnings release from Lordstown was related to Q4 2022.	0.2	\$ 250	\$ 50.00
Melina Lynn	01/05/24	Meeting with S. Rufo and M. Lynn (KPMG) to discuss any new information from Lordstown, as of 1/5, and next steps.	0.3	\$ 250	\$ 75.00
Melina Lynn	01/05/24	(0.5) Investigate, as of 01/05/24, when the last earnings release was conducted for Lordstown on their company's website in order to document items related to the company for the 2023 audit.	0.5	\$ 250	\$ 125.00
Sara Rufo	01/05/24	0.5 Senior Manager review, as of 01/05/24, of walkthrough schedule, concurrently drafting email to Lordstown on questions to prepare for walkthroughs.	0.5	\$ 400	\$ 200.00
Melina Lynn	01/05/24	Create a list of Software Audit Tools in KPMG's engagement profile for Lordstown, concurrently prepare a document that outlines this information to be incorporated into the audit plan portion.	0.6	\$ 250	\$ 150.00
Melina Lynn	01/05/24	Using the Share-Based Valuation Checklist from ALex database, concurrently populate the checklist based on matters of the company to determine if a Share-Based Valuation Specialist is required for this year's Lordstown audit in advance of submission of the checklist to the audit file within KCw.	0.7	\$ 250	\$ 175.00

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Name	Date	Description	Hours	Rate	Amount
Melina Lynn	01/05/24	Communicate via email with our audit team / LMC management on scheduling probe meetings, concurrently attaching the applicable flowcharts / questions to each of the four probing meetings scheduled.	0.9	\$ 250	\$ 225.00
Melina Lynn	01/05/24	(1.8) Update, as of 01/05/24, the language within the treasury risk screens to better encapsulate the current matters within the company surrounding the recognized risks of treasury and debt as well as amounts that were found in the Lordstown Q3 JET report provided by Lordstown management.	1.8	\$ 250	\$ 450.00
Melina Lynn	01/05/24	(2.2) Continue, from earlier on 01/05/24, to update the language within the treasury risk screens to better encapsulate the current matters within the company surrounding the recognized risks of treasury and debt as well as amounts that were found in Lordstown Q3 Trial Balance.	2.2	\$ 250	\$ 550.00
Melina Lynn	01/08/24	Using the KPMG probing inquiry template, prepare questions for Lordstown management over the payroll process in the Probing Inquiry meeting, including those related to the service organization that the company still uses.	0.2	\$ 250	\$ 50.00
Scott Stelk	01/08/24	Call between Lead Manager and Partner (S. Rufo and S. Stelk - KPMG) to discuss audit plan, as of 01/08/24, and testing approach for PPE.	0.4	\$ 500	\$ 200.00
Melina Lynn	01/08/24	(0.5) Review, as of 01/08/24, the requests related to Lordstown project plan deliverables sent to the OKE team, concurrently updating.	0.5	\$ 250	\$ 125.00
Sara Rufo	01/08/24	0.7 Senior Manager review, as of 01/08/24, of Lordstown audit plan focusing on journal entry testing.	0.7	\$ 400	\$ 280.00
Melina Lynn	01/08/24	(1.1) Drafted instructions to be sent to the OKE team with the request to create the presentation/layout of the trial balance that was received from LMC to include account titles / subtotals.	1.1	\$ 250	\$ 275.00
Melina Lynn	01/08/24	Using the first YE Trial Balance / JET report, updated, as of 01/08/24, the amounts related to Treasury risks, Purchase risks, equity risks, and payroll risks to assess whether our risk is higher, lower, or stays the same based on the YE amounts provided by LMC management.	2.7	\$ 250	\$ 675.00

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Name	Date	Description	Hours	Rate	Amount
Melina Lynn	01/08/24	Continue, from earlier on 01/08/24, using the first YE Trial Balance / JET report, to update the amounts related to Treasury risks, Purchase risks, equity risks, and payroll risks to assess whether our risk is higher, lower, or stays the same based on the YE amounts provided by LMC management.	3.1	\$ 250	\$ 775.00
Melina Lynn	01/09/24	Updated, as of 01/09/24, the Software audit tools in Lordstown's engagement profile.	0.2	\$ 250	\$ 50.00
Amanda Delaney	01/09/24	(0.5) Call to conduct probing inquiries over the Lordstown Treasury and Payroll processes to assess if any significant changes were made to these processes that would warrant KPMG to conduct a walkthrough with S. Rufo, A. Delaney, M. Lynn (KPMG) and K. Moser, M. Port (Lordstown).	0.5	\$ 300	\$ 150.00
Melina Lynn	01/09/24	(0.5) Call to conduct probing inquiries over the Lordstown Treasury and Payroll processes to assess if any significant changes were made to these processes that would warrant KPMG to conduct a walkthrough with S. Rufo, A. Delaney, M. Lynn (KPMG) and K. Moser, M. Port (Lordstown).	0.5	\$ 250	\$ 125.00
Sara Rufo	01/09/24	(0.5) Call to conduct probing inquiries over the Lordstown Treasury and Payroll processes to assess if any significant changes were made to these processes that would warrant KPMG to conduct a walkthrough with S. Rufo, A. Delaney, M. Lynn (KPMG) and K. Moser, M. Port (Lordstown).	0.5	\$ 400	\$ 200.00
Melina Lynn	01/09/24	(0.5) Prepare instructions to be sent to the OKE team with the request to exclude controls related to Lordstown that we aren't testing.	0.5	\$ 250	\$ 125.00
Sara Rufo	01/09/24	(0.5) Senior Manager review, as of 01/09/24, of Lordstown audit workpaper documentation focusing on understanding of process as well as the risks screens.	0.5	\$ 400	\$ 200.00
Alexandra Williams	01/09/24	DPP Senior Manager review, as of 01/09/24, of inquiry related to going concern monitoring plan that was submitted by the engagement team in KPMG inquiry system in advance of sending initial questions to S. Rufo (KPMG) to gain a better understanding of Lordstown.	0.5	\$ 765	\$ 382.50
Melina Lynn	01/09/24	(0.7) Review, as of 01/09/24, the deliverable from the OKE team where they scrubbed Lordstown expense population to verify appropriateness for our testing.	0.7	\$ 250	\$ 175.00

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Name	Date	Description	Hours	Rate	Amount
Melina Lynn	01/09/24	Documented the latest filings that Lordstown has disclosed to the SEC to understand matters related to the company as of year end and any subsequent events.	0.8	\$ 250	\$ 200.00
Melina Lynn	01/09/24	Populate the DPP Climate risks workpaper documentation for Lordstown to be uploaded to the audit file to document our understanding of their climate risk.	0.9	\$ 250	\$ 225.00
Sara Rufo	01/09/24	(1.0) Senior Manager review, as of 01/09/24, of Lordstown workpaper documentation including legal and equity confirmations.	1.0	\$ 400	\$ 400.00
Melina Lynn	01/09/24	Documented the PPLs that the DPP had reported in 2023 including how they apply to Lordstown for this 2023 audit.	1.5	\$ 250	\$ 375.00
Melina Lynn	01/09/24	Document KPMG's findings from the Payroll and Treasury probing meetings along with the process flowcharts that match with each process.	2.4	\$ 250	\$ 600.00
Alexandra Williams	01/10/24	0.3 Call to discuss the responses received from the 1/09/24 email related to Lordstown going concern monitoring plan with S. Rufo and A. Williams (KPMG).	0.3	\$ 765	\$ 229.50
Sara Rufo	01/10/24	0.3 Call to discuss the responses received from the 1/09/24 email related to Lordstown going concern monitoring plan with S. Rufo and A. Williams (KPMG).	0.3	\$ 400	\$ 120.00
Alexandra Williams	01/10/24	0.3 Draft email to D. Garza and K. Grapperhaus (KPMG), summarizing call related to going concern with S. Rufo (KPMG) as well as the additional research completed for Lordstown.	0.3	\$ 765	\$ 229.50
Alexandra Williams	01/10/24	Draft email to S. Rufo (KPMG) based on responses received to the summary related to going concern provided to D. Garza (KPMG) and K. Grapperhaus (KPMG).	0.3	\$ 765	\$ 229.50
Alexandra Williams	01/10/24	0.4 DPP Senior Manager finalize additional research for Lordstown (e.g., reviewing latest filing, news articles, etc.) for purpose of going concern monitoring.	0.4	\$ 765	\$ 306.00
Amanda Delaney	01/10/24	In order to verify ongoing litigation to be disclosed in Lordstown 10K, review, as of 01/10/24, legal letters from third party law firm as well as the equity third party transfer agent confirmation to be sent to support the legal / equity substantive procedures.	0.4	\$ 300	\$ 120.00

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Name	Date	Description	Hours	Rate	Amount
Melina Lynn	01/10/24	Update, as of 01/10/24, the names of Lordstown control operator owners in the Entity level controls that have changed this year.	0.4	\$ 250	\$ 100.00
Melina Lynn	01/10/24	(0.5) Updated, as of 01/10/24, the date including the revisions necessary for the legal confirmation for Lordstown to send to be sent 3rd party law firms.	0.5	\$ 250	\$ 125.00
Melina Lynn	01/10/24	(0.6) Drafted the equity confirmation to be sent to a third party to confirm amount of shares outstanding for Lordstown.	0.6	\$ 250	\$ 150.00
Melina Lynn	01/10/24	(0.8) Review, as of 01/10/24, Lordstown expense population to plan how to break out the specific populations needed for testing.	0.8	\$ 250	\$ 200.00
Melina Lynn	01/10/24	Documented information collected from the probing inquiry meetings over Equity and HR into a standardized memo (0.6), incorporated the documented memos / flowcharts for these processes into the KCw Lordstown audit file (0.3).	0.9	\$ 250	\$ 225.00
Sara Rufo	01/10/24	(1.0) Prepared memo around Lordstown Current Risk Factors.	1.0	\$ 400	\$ 400.00
Amanda Delaney	01/10/24	Reconcile, as of 01/10/24, Lordstown expense population to their trial balance, concurrently investigating the differences identified to verify the balance of expenses at year end / to verify the expenses population provided to the team was complete.	1.0	\$ 300	\$ 300.00
Amanda Delaney	01/10/24	(1.2) Call to conduct probing inquiries over the Lordstown Equity, Procure-to-Pay and HR processes to assess if any significant changes were made to these processes that would warrant KPMG to conduct a walkthrough with S. Rufo, A. Delaney, M. Lynn (KPMG) and K. Moser, M. Port, J. Coniglio-Kirk, C. Hunt (Lordstown).	1.2	\$ 300	\$ 360.00
Melina Lynn	01/10/24	(1.2) Call to conduct probing inquiries over the Lordstown Equity, Procure-to-Pay and HR processes to assess if any significant changes were made to these processes that would warrant KPMG to conduct a walkthrough with S. Rufo, A. Delaney, M. Lynn (KPMG) and K. Moser, M. Port, J. Coniglio-Kirk, C. Hunt (Lordstown).	1.2	\$ 250	\$ 300.00

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Sara Rufo	01/10/24	(1.2) Call to conduct probing inquiries over the Lordstown Equity, Procure-to-Pay and HR processes to assess if any significant changes were made to these processes that would warrant KPMG to conduct a walkthrough with S. Rufo, A. Delaney, M. Lynn (KPMG) and K. Moser, M. Port, J. Coniglio-Kirk, C. Hunt (Lordstown).	1.2	\$ 400	\$ 480.00
Melina Lynn	01/10/24	Using the trial balance layout, created a final analytics sheet to evaluate the changes in each subtotal of accounts for the balance sheet, concurrently preparing questions for Lordstown if there were changes over a specific threshold.	1.7	\$ 250	\$ 425.00
Melina Lynn	01/10/24	(1.9) Breakout 4 different Lordstown expense populations necessary for sampling / testing, concurrently reconciling to the trial balance / JET report to confirm the amounts in the population are the same as those financial statements.	1.9	\$ 250	\$ 475.00
Sara Rufo	01/10/24	(2.5) Senior Manager review, as of 01/10/24, of Lordstown substantive audit approach.	2.5	\$ 400	\$ 1,000.00
Melina Lynn	01/11/24	Documented the information collected from the probing inquiry meetings over Procure to pay procedures into a standardized memo (0.3), incorporated the documented memos / flowcharts for these processes into the KCw Lordstown audit file (0.3).	0.6	\$ 250	\$ 150.00
Melina Lynn	01/11/24	(0.7) Continue, as of 01/11/24, to document the revisions necessary for the legal confirmation for Lordstown to be sent to 3rd party law firms.	0.7	\$ 250	\$ 175.00
Melina Lynn	01/11/24	(0.8) Review, as of 01/11/24, the Lordstown trial balance along with KCw updates for accuracy.	0.8	\$ 250	\$ 200.00
Sara Rufo	01/11/24	(1.0) Communicate via email with client to receive updates, as of 01/11/24, on ongoing close process.	1.0	\$ 400	\$ 400.00
Amanda Delaney	01/11/24	1.2 Document control considerations for Lordstown including assessment of internal audit, service organizations, change from PY ICFR to FSA.	1.2	\$ 300	\$ 360.00
Amanda Delaney	01/11/24	Continue, as of 01/11/24, to review legal letters from third party law firm as well as the equity third party transfer agent confirmation to be sent to support the legal / equity substantive procedures to verify ongoing litigation to be disclosed in Lordstown 10K.	1.3	\$ 300	\$ 390.00

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January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Melina Lynn	01/11/24	(2.1) Researched, as of 01/11/24, the standardized procedure for bank confirmations as well as the previous Extend requests to determine how the engagement team will perform Bank confirmations for Lordstown.	2.1	\$ 250	\$ 525.00
Melina Lynn	01/11/24	Continue, as of 01/11/24 , to use the trial balance layout to create a final analytics sheet to evaluate the changes in each subtotal of accounts for the balance sheet, income statement, and statement of cash flows, concurrently documenting questions for Lordstown if there were changes over a specific threshold.	3.3	\$ 250	\$ 825.00
Sara Rufo	01/12/24	(0.5) Additional communications via email, as of 1/12/24, with client to receive updates on ongoing close process.	0.5	\$ 400	\$ 200.00
Melina Lynn	01/12/24	Removed estimate over Lordstown treasury procedures from audit file as it is not applicable to the current year end audit.	0.5	\$ 250	\$ 125.00
Amanda Delaney	01/12/24	Review the status of the audit, as of 1/12/24 focusing on next steps, as well as identifying screens within KCw that could be prepared by the engagement team	1.0	\$ 300	\$ 300.00
Amanda Delaney	01/12/24	Continue, as of 01/12/24, to reconcile Lordstown expense population to their trial balance, concurrently investigating the differences identified to verify the balance of expenses at year end / to verify the expenses population provided to the team was complete.	1.1	\$ 300	\$ 330.00
Melina Lynn	01/12/24	Continue, as of 01/12/24, utilizing the trial balance layout in order to create a final analytics sheet to evaluate the changes in each subtotal of accounts for the statement of cash flows, concurrently documenting questions to Lordstown if there were changes over a specific threshold.	1.4	\$ 250	\$ 350.00
Melina Lynn	01/12/24	Clear review comments, as of 01/12/24, related to Lordstown entity level controls including the procedures performed over the risk of these controls.	1.7	\$ 250	\$ 425.00
Melina Lynn	01/12/24	Researched, as of 01/12/24, the reasons why the changes in the final analytics evaluations over Lordstown Income Statement / Balance sheet occurred on 2023, concurrently providing comments for these fluxes (Any changes that KPMG was unsure of, we sent to the client for explanations).	2.0	\$ 250	\$ 500.00

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Melina Lynn	01/12/24	Continue, as of 01/12/24, to research the standardized procedure for bank confirmations as well as the previous Extend requests to determine how the engagement team will perform Bank confirmations for Lordstown.	2.4	\$ 250	\$ 600.00
Amanda Delaney	01/12/24	Senior Associate review, as of 01/12/24, the CERAMIC section of the KCw file to verify Lordstown's internal control environment is appropriate during the year under audit.	3.9	\$ 300	\$ 1,170.00
Melina Lynn	01/15/24	(0.2) Updated, as of 01/15/24, the income statement analytics changes based on comments from the client.	0.2	\$ 250	\$ 50.00
Melina Lynn	01/15/24	Update, as of 01/15/24, the authorized signor for the legal letter confirmations to confirm the correct signor was documented for confirmation of legal matters related to Lordstown.	0.3	\$ 250	\$ 75.00
Amanda Delaney	01/15/24	(0.4) Call to discuss the status, as of 01/15/24, of Lordstown audit and to brainstorm around fraud risk assessment (required audit procedure) for journal entry approach relating to the risk of management override before we discuss with KPMG Specialist with A. Delaney, S. Rufo, S. Stelk (KPMG).	0.4	\$ 300	\$ 120.00
Sara Rufo	01/15/24	(0.4) Call to discuss the status, as of 01/15/24, of Lordstown audit and to brainstorm around fraud risk assessment (required audit procedure) for journal entry approach relating to the risk of management override before we discuss with KPMG Specialist with A. Delaney, S. Rufo, S. Stelk (KPMG).	0.4	\$ 400	\$ 160.00
Scott Stelk	01/15/24	(0.4) Call to discuss the status, as of 01/15/24, of Lordstown audit and to brainstorm around fraud risk assessment (required audit procedure) for journal entry approach relating to the risk of management override before we discuss with KPMG Specialist with A. Delaney, S. Rufo, S. Stelk (KPMG).	0.4	\$ 500	\$ 200.00
Melina Lynn	01/15/24	Prepare the instruction to the OKE team to be sent with the request to generate the CAM required workpaper documentation for Lordstown.	0.4	\$ 250	\$ 100.00
Sara Rufo	01/15/24	(0.5) Senior Manager review, as of 01/15/24, of Lordstown audit workpaper documentation focusing on a walkthrough documentation.	0.5	\$ 400	\$ 200.00
Melina Lynn	01/15/24	Using the amounts from the current version trial balance from client, updated, as of 01/15/24, the Trial balance in the audit file with most current numbers.	0.6	\$ 250	\$ 150.00

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Name	Date	Description	Hours	Rate	Amount
Amanda Delaney	01/15/24	(0.8) Senior Associate review, as of 01/15/24, of Equity and Payroll risk screens to verify the engagement team was testing appropriate risks related to Lordstown's processes.	0.8	\$ 300	\$ 240.00
Melina Lynn	01/15/24	(1.1) Updated, as of 01/15/24, the cash flow analytics with amounts extracted from the JET report provided by the client.	1.1	\$ 250	\$ 275.00
Amanda Delaney	01/15/24	(1.7) Senior Associate review, as of 01/15/24, of the KCw file with the updated next steps from Lordstown management to determine if the KCw project plan needed to be updated accordingly.	1.7	\$ 300	\$ 510.00
Melina Lynn	01/15/24	Break out the new expense population provided by the client, as of 1/15/24, into different populations in order to sample RD, SGA, Other Operating expenses, and Personnel Expenses.	2.1	\$ 250	\$ 525.00
Amanda Delaney	01/15/24	Senior Associate review, as of 01/15/24, the updated Lordstown trial balance to verify the information was appropriate for the engagement team to start tying out detail files that we plan to test (1.8). Updated the presentation of the trial balance (0.3)	2.1	\$ 300	\$ 630.00
Amanda Delaney	01/15/24	(3.0) Senior Associate review, as of 01/15/24, of Lordstown scrubbed expense populations to verify the expense population provided to the engagement team was complete, concurrently identifying the additional scrubbing the team was required to perform.	3.0	\$ 300	\$ 900.00
Melina Lynn	01/15/24	Clear, as of 01/15/24, the review comments related to the Lordstown audit plan screen as well as the payroll risks screen.	3.3	\$ 250	\$ 825.00
Amanda Delaney	01/16/24	(0.3) Call to discuss fraud risk factors possibly affecting the company as well as brainstorming high risk journal entry criteria specific to Lordstown with A. Delaney, S. Rufo, D. Varnish, B. Nemeth, P. Bradford, S. Stelk (KPMG).	0.3	\$ 300	\$ 90.00
Bradley Nemeth	01/16/24	(0.3) Call to discuss fraud risk factors possibly affecting the company as well as brainstorming high risk journal entry criteria specific to Lordstown with A. Delaney, S. Rufo, D. Varnish, B. Nemeth, P. Bradford, S. Stelk (KPMG).	0.3	\$ 470	\$ 141.00
Peter Bradford	01/16/24	(0.3) Call to discuss fraud risk factors possibly affecting the company as well as brainstorming high risk journal entry criteria specific to Lordstown with A. Delaney, S. Rufo, D. Varnish, B. Nemeth, P. Bradford, S. Stelk (KPMG).	0.3	\$ 500	\$ 150.00

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Sara Rufo	01/16/24	(0.3) Call to discuss fraud risk factors possibly affecting the company as well as brainstorming high risk journal entry criteria specific to Lordstown with A. Delaney, S. Rufo, D. Varnish, B. Nemeth, P. Bradford, S. Stelk (KPMG).	0.3	\$ 400	\$ 120.00
Scott Stelk	01/16/24	(0.3) Call to discuss fraud risk factors possibly affecting the company as well as brainstorming high risk journal entry criteria specific to Lordstown with A. Delaney, S. Rufo, D. Varnish, B. Nemeth, P. Bradford, S. Stelk (KPMG).	0.3	\$ 500	\$ 150.00
Amanda Delaney	01/16/24	(0.5) Call to discuss outstanding items, as of 01/16/24, needed from client as well as items that KPMG will be sending to them for Lordstown to return with A. Delaney, S. Rufo, M. Lynn (KPMG), K. Moser, M. Port (Lordstown).	0.5	\$ 300	\$ 150.00
Melina Lynn	01/16/24	(0.5) Call to discuss outstanding items, as of 01/16/24, needed from client as well as items that KPMG will be sending to them for Lordstown to return with A. Delaney, S. Rufo, M. Lynn (KPMG), K. Moser, M. Port (Lordstown).	0.5	\$ 250	\$ 125.00
Sara Rufo	01/16/24	(0.5) Call to discuss outstanding items, as of 01/16/24, needed from client as well as items that KPMG will be sending to them for Lordstown to return with A. Delaney, S. Rufo, M. Lynn (KPMG), K. Moser, M. Port (Lordstown).	0.5	\$ 400	\$ 200.00
Bradley Nemeth	01/16/24	(0.5) Director review, as of 01/16/24, of bankruptcy related fraud risk factors, concurrently preparing for fraud risk discussion.	0.5	\$ 470	\$ 235.00
Alexandra Williams	01/16/24	(0.5) Meeting with K. Grapperhaus, A. Williams, and D. Garza (KPMG) regarding disclosure of going concern in the 2023 Lordstown financial statements.	0.5	\$ 765	\$ 382.50
Darcie Garza	01/16/24	(0.5) Meeting with K. Grapperhaus, A. Williams, and D. Garza (KPMG) regarding disclosure of going concern in the 2023 Lordstown financial statements.	0.5	\$ 765	\$ 382.50
Ken Grapperhaus	01/16/24	(0.5) Meeting with K. Grapperhaus, A. Williams, and D. Garza (KPMG) regarding disclosure of going concern in the 2023 Lordstown financial statements.	0.5	\$ 765	\$ 382.50
Alexandra Williams	01/16/24	(0.5) Summarize previous conversations related to going concern for meeting with K. Grapperhaus A. Williams, and D. Garza (KPMG).	0.5	\$ 765	\$ 382.50
Melina Lynn	01/16/24	Updated, as of 01/16/24, the legal letters to be sent client in order to receive the LMC letterhead before they are sent to third parties for confirmation.	0.6	\$ 250	\$ 150.00

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831****Audit Services**

January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Amanda Delaney	01/16/24	Updated, as of 01/16/24, the RAPD screen (0.2), drafted the RAPD agenda in preparation of Lordstown engagement team Risk Assessment and Planning discussion (0.4).	0.6	\$ 300	\$ 180.00
Melina Lynn	01/16/24	Document what items are needed from the client as well as what items are we ready to deliver to the client as of 1/16.	0.8	\$ 250	\$ 200.00
Melina Lynn	01/16/24	Reviewed, as of 01/16/24, the outstanding Board minutes from the client to be uploaded to the KCw audit file to confirm that the audit team is aware of the disclosures related to the company for the 2023 audit year.	0.8	\$ 250	\$ 200.00
Amanda Delaney	01/16/24	(0.9) Incorporated more information to the Equity series around updates to the company's agreement regarding their preferred shares to confirm that the engagement team's file was up to date in relation to information over Lordstown's preferred share activity as of 1/16/24,	0.9	\$ 300	\$ 270.00
Melina Lynn	01/16/24	Updated, concurrently clearing, as of 01/16/24, review comments related to the audit planning screen to make changes that accurately describe our Lordstown audit plan procedures for the 2023 audit.	1.3	\$ 250	\$ 325.00
Melina Lynn	01/16/24	Provide comments around the changes on the cash flow financial statement from last year to this year using the JET report provided by M. Port (Lordstown).	1.8	\$ 250	\$ 450.00
Amanda Delaney	01/16/24	(2.1) Documented the engagement team's required assessment around Lordstown's fraud risks based on discussions with KPMG Specialist team.	2.1	\$ 300	\$ 630.00
Amanda Delaney	01/16/24	(2.2) Senior Associate review, as of 01/16/24, of Lordstown's expense population, concurrently inspecting entries for offsets to identify an expense population we can sample to eventually verify the balances of expenses of year end.	2.2	\$ 300	\$ 660.00
Amanda Delaney	01/16/24	(2.4) Continue, from earlier on 01/16/24, Senior Associate review of Lordstown's expense population, concurrently inspecting entries for offsets to identify an expense population we can sample to eventually verify the balances of expenses of year end.	2.4	\$ 300	\$ 720.00
Melina Lynn	01/16/24	Continue, as of 01/16/24, to break out the new expense population provided by the client into different populations in order to sample RD, SGA, Other Operating expenses, and Personnel Expenses.	3.4	\$ 250	\$ 850.00

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January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Amanda Delaney	01/17/24	(0.4) Senior Associate review, as of 01/17/24, of the Business Process Screen in the risk assessment section to verify accuracy of the information documented related to Lordstown's business process.	0.4	\$ 300	\$ 120.00
Sara Rufo	01/17/24	0.5 Continue, as of 01/17/24, to update YE audit plan to provide client with updated YE Audit timeline.	0.5	\$ 400	\$ 200.00
Melina Lynn	01/17/24	Import finalized third party legal confirmations into the audit file to document the versions that were sent out.	0.6	\$ 250	\$ 150.00
Mark Schierholt	01/17/24	(0.8) Call to discuss updated 10K next steps and update, as of 01/17/24, on ongoing Lordstown matters with M. Schierholt, S. Stelk (KPMG) and B. Sauer (Deloitte), J. Spreen, M. Leonard (Baker), M. Port, A. Kroll (Lordstown).	0.8	\$ 450	\$ 360.00
Scott Stelk	01/17/24	(0.8) Call to discuss updated 10K next steps and update, as of 01/17/24, on ongoing Lordstown matters with M. Schierholt, S. Stelk (KPMG) and B. Sauer (Deloitte), J. Spreen, M. Leonard (Baker), M. Port, A. Kroll (Lordstown).	0.8	\$ 500	\$ 400.00
Amanda Delaney	01/17/24	(0.8) Updated, as of 01/17/24, the journal entry plan screen for Lordstown based of discussion with KPMG Specialist.	0.8	\$ 300	\$ 240.00
Sara Rufo	01/17/24	1.0 Document the Technical Accounting memo as part of YE audit documentation around company's (Lordstown) bankruptcy / sale of assets.	1.0	\$ 400	\$ 400.00
Scott Stelk	01/17/24	1.7 Partner review, as of 01/17/24, of Lordstown audit next steps / audit plan due to the acceleration of the planned audit timeline.	1.7	\$ 500	\$ 850.00
Sara Rufo	01/17/24	2.0 Senior Manager review, as of 01/17/24, of substantive audit approach including the selections made.	2.0	\$ 400	\$ 800.00
Melina Lynn	01/17/24	Scrub all expense populations (R&D, SGA, Personnel, and Other Operating expenses) further to remove offsetting transactions (1.5), then run each population through MUS (sample generating software within KCw) to aggregate samples of positives / negatives to send to the client (1.1).	2.6	\$ 250	\$ 650.00

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831**

Audit Services

January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Melina Lynn	01/17/24	Continue, from earlier on 01/17/24, to scrub all expense populations (R&D, SGA, Personnel, and Other Operating expenses) further to remove offsetting transactions (1.3), then run each population through MUS (sample generating software within KCw) to obtain samples of positives / negatives to send to the client (1.5).	2.8	\$ 250	\$ 700.00
Melina Lynn	01/17/24	Continue, from earlier on 01/17/24, to scrub all expense populations (R&D, SGA, Personnel, and Other Operating expenses) further to remove offsetting transactions (1.0), then run each population through MUS (sample generating software within KCw) to aggregate samples of positives / negatives to send to the client (2.1).	3.1	\$ 250	\$ 775.00
Amanda Delaney	01/17/24	(1.2) Finalize the manual scrubbing of the Lordstown Expense populations; (1.5) created the presentation to ran the populations through MUS; (0.5) drafted email to send to LMC requesting support for expense selections as a part of testing the balance of expenses at year end.	3.2	\$ 300	\$ 960.00
Amanda Delaney	01/17/24	(3.9) Begin to finalize the manual scrubbing of Lordstown Expense populations as a part of testing the balance of expenses at year end.	3.9	\$ 300	\$ 1,170.00
Melina Lynn	01/18/24	Populate Litigation Risk and Response screens within the audit file to document current legal matters at LMC.	0.3	\$ 250	\$ 75.00
Melina Lynn	01/18/24	Update, as of 01/18/24, the new version of the trial balance based on the changes made by the client to the amounts within the trial balance (0.2), create the presentation to reflect the subtotals within the trial balance to calculate amounts in each account for 2023 for input into the KCw audit file (0.2).	0.4	\$ 250	\$ 100.00
Darrin Schultz	01/18/24	(0.5) Discussion with EQCR on status, as of 01/18/24, of Bankruptcy proceeding & general audit considerations for Lordstown with S. Rufo, D. Schultz (KPMG).	0.5	\$ 500	\$ 250.00
Scott Stelk	01/18/24	(0.5) Discussion with EQCR on status, as of 01/18/24, of Bankruptcy proceeding & general audit considerations for Lordstown with S. Rufo, D. Schultz (KPMG).	0.5	\$ 500	\$ 250.00

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831**

Audit Services

January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Amanda Delaney	01/18/24	(0.5) Prepare external legal letters, as of 01/18/24, to be sent to third party law firms to verify the ongoing litigation Lordstown Motors was involved in during the year as this information is needed to be disclosed in financials.	0.5	\$ 300	\$ 150.00
Amanda Delaney	01/18/24	(0.6) Documented our plan around testing legal settlements / overall legal expenses for Lordstown to confirm our testing within the litigation business process is appropriate based on risks identified.	0.6	\$ 300	\$ 180.00
Melina Lynn	01/18/24	Check for differences, as of 01/18/24, in the Journal Entries population given to us by the client against the activity in the trial balance, concurrently aggregating information on the differences to ask the client about.	0.7	\$ 250	\$ 175.00
Melina Lynn	01/18/24	Documented the reasoning for sending a third party confirmation over equity (0.2) and reviewed the returned confirmation (0.2), documented the nature of the confirmation to verify the shares disclosed in the returned confirmation match the trial balance KPMG has from LMC management (0.4).	0.8	\$ 250	\$ 200.00
Melina Lynn	01/18/24	Populate property, plant and equipment Risk and Response screens within the audit file to document current PP&E matters at LMC.	0.9	\$ 250	\$ 225.00
Melina Lynn	01/18/24	Populate Inventory Risk and Response screens within the audit file to document current inventory matters at LMC.	1.0	\$ 250	\$ 250.00
Amanda Delaney	01/18/24	(1.2) Review, as of 01/18/24, Lordstown Additions to AP listing / Cash disbursement listings to verify/confirm completeness as we used these listings to select samples for the Search for Unrecorded liabilities.	1.2	\$ 300	\$ 360.00
Amanda Delaney	01/18/24	(1.6) Updated, as of 01/18/24, a timeline per client request in order to confirm due dates for requests as well as dates the team needs the 10K including the related support.	1.6	\$ 300	\$ 480.00
Melina Lynn	01/18/24	Update, as of 01/18/24, the entity level controls screens based on inquiry responses from M, Leonard (Lordstown).	1.7	\$ 250	\$ 425.00
Amanda Delaney	01/18/24	Created the layout of the PPE rollforward (0.7), document our plan over Lordstown depreciation expense testing / gain on sale testing (1.2).	1.9	\$ 300	\$ 570.00

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831**

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January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Melina Lynn	01/18/24	Using the disbursements population / additions to AP Population, selected samples above AMPT / other random line items to send to the client for evidence over the Search For Unrecorded Liabilities procedure testing.	2.0	\$ 250	\$ 500.00
Amanda Delaney	01/18/24	Using journal entry population from Lordstown, investigated differences into the TB rollforward (3.3); communicated via email to client over differences (0.5).	3.8	\$ 300	\$ 1,140.00
Amanda Delaney	01/19/24	(0.4) Call to conduct RAPD meeting for all members engaged on Lordstown Motors Corp. to detail expectations and risk items as we conduct the audit with M. Lynn, A. Delaney, T. Hallock, T. Hickey, J. Hintz, B. Lancy, M. Liang, G. Mancini, B. Nemeth, D. Rehrauer, S. Rufo, M. Schierholt, D. Shultz, S. Stelk, D. Varnish (KPMG).	0.4	\$ 300	\$ 120.00
Bradley Lancy	01/19/24	(0.4) Call to conduct RAPD meeting for all members engaged on Lordstown Motors Corp. to detail expectations and risk items as we conduct the audit with M. Lynn, A. Delaney, T. Hallock, T. Hickey, J. Hintz, B. Lancy, M. Liang, G. Mancini, B. Nemeth, D. Rehrauer, S. Rufo, M. Schierholt, D. Shultz, S. Stelk, D. Varnish (KPMG).	0.4	\$ 500	\$ 200.00
Bradley Nemeth	01/19/24	(0.4) Call to conduct RAPD meeting for all members engaged on Lordstown Motors Corp. to detail expectations and risk items as we conduct the audit with M. Lynn, A. Delaney, T. Hallock, T. Hickey, J. Hintz, B. Lancy, M. Liang, G. Mancini, B. Nemeth, D. Rehrauer, S. Rufo, M. Schierholt, D. Shultz, S. Stelk, D. Varnish (KPMG).	0.4	\$ 470	\$ 188.00
Dan Varnish	01/19/24	(0.4) Call to conduct RAPD meeting for all members engaged on Lordstown Motors Corp. to detail expectations and risk items as we conduct the audit with M. Lynn, A. Delaney, T. Hallock, T. Hickey, J. Hintz, B. Lancy, M. Liang, G. Mancini, B. Nemeth, D. Rehrauer, S. Rufo, M. Schierholt, D. Shultz, S. Stelk, D. Varnish (KPMG).	0.4	\$ 300	\$ 120.00

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January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Darrin Schultz	01/19/24	(0.4) Call to conduct RAPD meeting for all members engaged on Lordstown Motors Corp. to detail expectations and risk items as we conduct the audit with M. Lynn, A. Delaney, T. Hallock, T. Hickey, J. Hintz, B. Lancy, M. Liang, G. Mancini, B. Nemeth, D. Rehrauer, S. Rufo, M. Schierholt, D. Shultz, S. Stelk, D. Varnish (KPMG).	0.4	\$ 500	\$ 200.00
John Hintz	01/19/24	(0.4) Call to conduct RAPD meeting for all members engaged on Lordstown Motors Corp. to detail expectations and risk items as we conduct the audit with M. Lynn, A. Delaney, T. Hallock, T. Hickey, J. Hintz, B. Lancy, M. Liang, G. Mancini, B. Nemeth, D. Rehrauer, S. Rufo, M. Schierholt, D. Shultz, S. Stelk, D. Varnish (KPMG).	0.4	\$ 250	\$ 100.00
Mark Schierholt	01/19/24	(0.4) Call to conduct RAPD meeting for all members engaged on Lordstown Motors Corp. to detail expectations and risk items as we conduct the audit with M. Lynn, A. Delaney, T. Hallock, T. Hickey, J. Hintz, B. Lancy, M. Liang, G. Mancini, B. Nemeth, D. Rehrauer, S. Rufo, M. Schierholt, D. Shultz, S. Stelk, D. Varnish (KPMG).	0.4	\$ 450	\$ 180.00
Melina Lynn	01/19/24	(0.4) Call to conduct RAPD meeting for all members engaged on Lordstown Motors Corp. to detail expectations and risk items as we conduct the audit with M. Lynn, A. Delaney, T. Hallock, T. Hickey, J. Hintz, B. Lancy, M. Liang, G. Mancini, B. Nemeth, D. Rehrauer, S. Rufo, M. Schierholt, D. Shultz, S. Stelk, D. Varnish (KPMG).	0.4	\$ 250	\$ 100.00
Memory Liang	01/19/24	(0.4) Call to conduct RAPD meeting for all members engaged on Lordstown Motors Corp. to detail expectations and risk items as we conduct the audit with M. Lynn, A. Delaney, T. Hallock, T. Hickey, J. Hintz, B. Lancy, M. Liang, G. Mancini, B. Nemeth, D. Rehrauer, S. Rufo, M. Schierholt, D. Shultz, S. Stelk, D. Varnish (KPMG).	0.4	\$ 470	\$ 188.00
Sara Rufo	01/19/24	(0.4) Call to conduct RAPD meeting for all members engaged on Lordstown Motors Corp. to detail expectations and risk items as we conduct the audit with M. Lynn, A. Delaney, T. Hallock, T. Hickey, J. Hintz, B. Lancy, M. Liang, G. Mancini, B. Nemeth, D. Rehrauer, S. Rufo, M. Schierholt, D. Shultz, S. Stelk, D. Varnish (KPMG).	0.4	\$ 400	\$ 160.00

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January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Scott Stelk	01/19/24	(0.4) Call to conduct RAPD meeting for all members engaged on Lordstown Motors Corp. to detail expectations and risk items as we conduct the audit with M. Lynn, A. Delaney, T. Hallock, T. Hickey, J. Hintz, B. Lancy, M. Liang, G. Mancini, B. Nemeth, D. Rehrauer, S. Rufo, M. Schierholt, D. Shultz, S. Stelk, D. Varnish (KPMG).	0.4	\$ 500	\$ 200.00
Thomas Hickey	01/19/24	(0.4) Call to conduct RAPD meeting for all members engaged on Lordstown Motors Corp. to detail expectations and risk items as we conduct the audit with M. Lynn, A. Delaney, T. Hallock, T. Hickey, J. Hintz, B. Lancy, M. Liang, G. Mancini, B. Nemeth, D. Rehrauer, S. Rufo, M. Schierholt, D. Shultz, S. Stelk, D. Varnish (KPMG).	0.4	\$ 350	\$ 140.00
Melina Lynn	01/19/24	(0.4) Perform analysis, as of 01/19/24, to determine which substantive procedures for Lordstown are not necessary this year.	0.4	\$ 250	\$ 100.00
Amanda Delaney	01/19/24	(0.5) Researched, as of 01/19/24, the KPMG guidelines on the use of Advanced capabilities within Lordstown journal entry testing process to confirm our journal entry testing plan is in line with guidance.	0.5	\$ 300	\$ 150.00
Melina Lynn	01/19/24	Update the RAPD meeting screen after the meeting to document matters discussed as of 1/19/24.	0.6	\$ 250	\$ 150.00
Amanda Delaney	01/19/24	(0.9) Senior Associate review, as of 01/19/24, of the substantive procedures within the Lordstown KCw file, concurrently selecting which procedures needed to be extracted to verify which substantive procedures the engagement team planned on completing for the audit.	0.9	\$ 300	\$ 270.00
Amanda Delaney	01/19/24	(1.3) Reviewed, as of 01/19/24, the Equity confirmation received from a third party transfer agent, concurrently investigating the answers within the confirmation to assist in outstanding Lordstown shares balance as of 12/31/23.	1.3	\$ 300	\$ 390.00
Amanda Delaney	01/19/24	(1.8) Updated, as of 01/19/24, Lordstown Going Concern Consultation template to send to DPP for review.	1.8	\$ 300	\$ 540.00
Amanda Delaney	01/19/24	(2.4) Updated, as of 01/19/24, the litigation risks within the Lordstown KCw file, concurrently performing additional risk assessment within the litigation section to verify the engagement team was covering risks within our test work.	2.4	\$ 300	\$ 720.00

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Audit Services

January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Melina Lynn	01/19/24	Review updates based on comments from Partner / Senior Manager to adequately describe our audit procedures over the Lordstown audit, concurrently cleared review comments within all probing inquiry screens, CERAMIC control screens, Equity risk screens, Business process risk assessment screens, and audit planning screens for Lordstown.	2.8	\$ 250	\$ 700.00
Melina Lynn	01/19/24	Continue, from earlier on 01/19/24, to review updates based on comments from Partner / Senior Manager to more adequately describe our audit procedures over the Lordstown audit, concurrently cleared review comments within all probing inquiry screens, CERAMIC control screens, Equity risk screens, Business process risk assessment screens, and audit planning screens for Lordstown.	3.3	\$ 250	\$ 825.00
Scott Stelk	01/22/24	Partner review, as of 01/22/24, of Accounting memo related to evaluation of risk associated with company (Lordstown).	0.5	\$ 500	\$ 250.00
Amanda Delaney	01/22/24	Drafted email communication utilizing a aggregated information to client around their journal entry, depreciation / legal expense populations to verify the engagement team had all of our requests/questions to client regarding these areas so we could test these areas for the audit.	0.6	\$ 300	\$ 180.00
Melina Lynn	01/22/24	Review, as of 01/22/24, Lordstown bank confirmation deliverables in order to provide clarification on open requests as well as comments on requests to be closed.	0.8	\$ 250	\$ 200.00
Melina Lynn	01/22/24	Review, as of 01/22/24, entity level controls, concurrently determine which controls require more information from the client.	0.9	\$ 250	\$ 225.00
Amanda Delaney	01/22/24	(1.0) Call to discuss items we requested from the client (Lordstown) and next steps, as of 01/22/24, as to when we can expect to receive these items with S. Rufo, A. Delaney, M. Lynn (KPMG) and K. Moser, M. Port (Lordstown).	1.0	\$ 300	\$ 300.00
Melina Lynn	01/22/24	(1.0) Call to discuss items we requested from the client (Lordstown) and next steps, as of 01/22/24, as to when we can expect to receive these items with S. Rufo, A. Delaney, M. Lynn (KPMG) and K. Moser, M. Port (Lordstown).	1.0	\$ 250	\$ 250.00

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Audit Services

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Name	Date	Description	Hours	Rate	Amount
Sara Rufo	01/22/24	(1.0) Call to discuss items we requested from the client (Lordstown) and next steps, as of 01/22/24, as to when we can expect to receive these items with S. Rufo, A. Delaney, M. Lynn (KPMG) and K. Moser, M. Port (Lordstown).	1.0	\$ 400	\$ 400.00
Amanda Delaney	01/22/24	Perform audit planning procedures related to LMC YE audit, concurrently assisting Associates with documentation.	1.0	\$ 300	\$ 300.00
Melina Lynn	01/22/24	Using the expense populations broken out, reconcile, as of 01/22/24, to Lordstown original expense population to confirm accuracy.	1.0	\$ 250	\$ 250.00
Melina Lynn	01/22/24	Create a substantive tracker to keep track of samples that have been sent to the client for substantive testing.	1.3	\$ 250	\$ 325.00
Sara Rufo	01/22/24	Senior Manager review, as of 01/22/24, of Technical Accounting memo around bankruptcy impact (1.1) and review of YE audit plan deck (0.8).	1.9	\$ 400	\$ 760.00
Amanda Delaney	01/22/24	Reviewed, as of 01/22/24, the client's year impairment recoding to stay current with any additional write-downs throughout the year, concurrently documenting the Q1 impairment calculation within the Lordstown 2023 KCw file to evidence our example of an instance of the impairment.	2.0	\$ 300	\$ 600.00
Michael Sarkis	01/22/24	Prepared Specialist Understanding screens utilizing PY entries to CY, concurrently document information necessary for these procedures.	2.1	\$ 250	\$ 525.00
Amanda Delaney	01/22/24	Begin documenting our procedure over the clients NRV calculation as well as the inventory rollforward including the additional inventory screens within KCw to appropriately test inventory as of 12/31/23.	2.4	\$ 300	\$ 720.00
Michael Sarkis	01/22/24	Compared (0.7), documented (1.0), and uploaded YE Management Representation Letter and Related Party Questionnaire (0.7), to send an updated CY document (based of PY) to Lordstown for signoff.	2.4	\$ 250	\$ 600.00
Melina Lynn	01/22/24	Reclassify all Lordstown prepaid accounts as No risk of material misstatement in the audit file by removing all downward streams of the risk as well as moving them to No RMMS.	2.4	\$ 250	\$ 600.00
Amanda Delaney	01/22/24	Continue, from earlier on 01/22/24, documenting our procedures over the clients NRV calculation as well as the inventory rollforward including the additional inventory screens within KCw to appropriately test inventory as of 12/31/23.	2.6	\$ 300	\$ 780.00

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Name	Date	Description	Hours	Rate	Amount
Michael Sarkis	01/22/24	Continue, from earlier on 01/22/24, to prepare Understanding screens to perform update within KCw for Lordstown by rolling forward PY entries to CY, concurrently documenting information necessary for these procedures.	2.6	\$ 250	\$ 650.00
Grace Mancini	01/23/24	Updated, as of 01/23/24, Independence tracker to confirm all KPMG team members would be assessed for Independence compliance with regards to Lordstown.	0.3	\$ 250	\$ 75.00
Grace Mancini	01/23/24	Vouched, as of 01/23/24, Bank Confirmations to Lordstown Trial Balance to confirm that they show the same value.	0.4	\$ 250	\$ 100.00
Mark Schierholt	01/23/24	(0.5) Call for update, as of 01/23/24, on Lordstown bankruptcy proceedings, ongoing legal matters, and financial statement audit with S. Stelk, M. Schierholt, S. Rufo (KPMG).	0.5	\$ 450	\$ 225.00
Sara Rufo	01/23/24	(0.5) Call for update, as of 01/23/24, on Lordstown bankruptcy proceedings, ongoing legal matters, and financial statement audit with S. Stelk, M. Schierholt, S. Rufo (KPMG).	0.5	\$ 400	\$ 200.00
Scott Stelk	01/23/24	(0.5) Call for update, as of 01/23/24, on Lordstown bankruptcy proceedings, ongoing legal matters, and financial statement audit with S. Stelk, M. Schierholt, S. Rufo (KPMG).	0.5	\$ 500	\$ 250.00
Amanda Delaney	01/23/24	(0.5) Call to discuss and gain an understanding over the PPE rollforward the client provided and understand the specific captions used within the rollforward with A. Delaney (KPMG) and K. Moser (Lordstown).	0.5	\$ 300	\$ 150.00
Amanda Delaney	01/23/24	(0.5) Cleared comments, as of 01/23/24, within the Lordstown KCw file that were left to the Associate to verify our documentation over CERAMICS is appropriate.	0.5	\$ 300	\$ 150.00
Mark Schierholt	01/23/24	(0.5) Discussion on changes to Lordstown due to equity committee influence and audit planning discussion with S. Stelk, M. Schierholt, S. Rufo (KPMG).	0.5	\$ 450	\$ 225.00
Sara Rufo	01/23/24	(0.5) Discussion on changes to Lordstown due to equity committee influence and audit planning discussion with S. Stelk, M. Schierholt, S. Rufo (KPMG).	0.5	\$ 400	\$ 200.00

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Name	Date	Description	Hours	Rate	Amount
Scott Stelk	01/23/24	(0.5) Discussion on changes to Lordstown due to equity committee influence and audit planning discussion with S. Stelk, M. Schierholt, S. Rufo (KPMG).	0.5	\$ 500	\$ 250.00
Alexandra Williams	01/23/24	(0.5) Meeting with consulting team (K. Grapperhaus, A. Williams, D. Garza - KPMG) and engagement team (S. Stelk, S. Rufo - KPMG) regarding disclosure of going concern in the 2023 Lordstown financial statements.	0.5	\$ 765	\$ 382.50
Darcie Garza	01/23/24	(0.5) Meeting with consulting team (K. Grapperhaus, A. Williams, D. Garza - KPMG) and engagement team (S. Stelk, S. Rufo - KPMG) regarding disclosure of going concern in the 2023 Lordstown financial statements.	0.5	\$ 765	\$ 382.50
Ken Grapperhaus	01/23/24	(0.5) Meeting with consulting team (K. Grapperhaus, A. Williams, D. Garza - KPMG) and engagement team (S. Stelk, S. Rufo - KPMG) regarding disclosure of going concern in the 2023 Lordstown financial statements.	0.5	\$ 765	\$ 382.50
Sara Rufo	01/23/24	(0.5) Meeting with consulting team (K. Grapperhaus, A. Williams, D. Garza - KPMG) and engagement team (S. Stelk, S. Rufo - KPMG) regarding disclosure of going concern in the 2023 Lordstown financial statements.	0.5	\$ 400	\$ 200.00
Scott Stelk	01/23/24	(0.5) Meeting with consulting team (K. Grapperhaus, A. Williams, D. Garza - KPMG) and engagement team (S. Stelk, S. Rufo - KPMG) regarding disclosure of going concern in the 2023 Lordstown financial statements.	0.5	\$ 500	\$ 250.00
Amanda Delaney	01/23/24	(0.7) Began to document, as of 01/23/24, the Lordstown Journal Entry completeness / high risk criteria testing to appropriately test journal entries as of 12/31/23.	0.7	\$ 300	\$ 210.00
Melina Lynn	01/23/24	Review, as of 01/23/24, the sample support provided by the client for R&D expenses, concurrently creating test work template to log details of this support to confirm the deliverables from the client are appropriate per what we requested of them.	0.8	\$ 250	\$ 200.00
Amanda Delaney	01/23/24	(1.0) Assess audit team status, as of 1/23/24, and next steps in addition to identifying screens within KCw that could be prepared by the engagement team	1.0	\$ 300	\$ 300.00

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Case No. 23-10831

Audit Services

January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Amanda Delaney	01/23/24	(1.0) Reviewed the status, as of 01/23/24, of substantive samples and outstanding requests to discuss with the client on our status update call.	1.0	\$ 300	\$ 300.00
Amanda Delaney	01/23/24	(1.1) Updated, as of 01/23/24, the LMC substantive procedure along with other requests schedule provided by the engagement team to LMC to aggregate the status of requests.	1.1	\$ 300	\$ 330.00
Sara Rufo	01/23/24	Senior Manager review, as of 01/23/24, of Lordstown YE audit workpaper documentation including sampling procedures.	1.4	\$ 400	\$ 560.00
Grace Mancini	01/23/24	Updated, as of 01/23/24, the Design TOD screens to prepare for substantive procedure for Lordstown.	1.4	\$ 250	\$ 350.00
Grace Mancini	01/23/24	Vouched Offsetting R&D operating expenses sample to supporting documentation received from the client to confirm they show the same value.	1.8	\$ 250	\$ 450.00
Melina Lynn	01/23/24	Audit planning to prioritize time sensitive items and next steps related to the Lordstown Audit as of 1/23/24.	2.0	\$ 250	\$ 500.00
Michael Sarkis	01/23/24	Utilized KPMG templates for the related party questionnaire as well as Lordstown management representation letter based on matters related to the company to update, as of 01/23/24, the current templates from ALEX, concurrently finalizing it to what Lordstown needed.	2.0	\$ 250	\$ 500.00
Melina Lynn	01/23/24	Prepare instructions for the OKE team regarding project plan updates (0.8). Review, as of 01/23/24, the deliverables related to updating financial statement balances in the audit file to reflect PY /CY amounts for the LMC audit, concurrently performing necessary updates (1.3).	2.1	\$ 250	\$ 525.00
Michael Sarkis	01/23/24	Reviewed, as of 01/23/24, the support for R&D Other Operating Expenses, concurrently completing test work necessary for the processes (i.e. vouching) (1.5). Identified items still outstanding from the client to inquire about later (0.8).	2.3	\$ 250	\$ 575.00
Melina Lynn	01/23/24	Continue, as of 01/23/24, utilizing the expense populations broken out, reconciling them to Lordstown original expense population to confirm accuracy.	2.8	\$ 250	\$ 700.00
Amanda Delaney	01/23/24	(3.2) Document our approach to Lordstown PPE rollforward as well as how to test all the entries in the PPE rollforward to verify we are appropriately testing PPE as of 12/31/23.	3.2	\$ 300	\$ 960.00

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Audit Services

January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Michael Sarkis	01/23/24	Continue, from earlier on 01/23/24, to review the support for R&D Other Operating Expenses, concurrently completing test work necessary for the processes (i.e. vouching) (2.0). Identified items still outstanding from the client to inquire about later (1.2).	3.2	\$ 250	\$ 800.00
Mark Schierholt	01/24/24	(0.2) Managing Director review, as of 01/24/24, of LMC YE project plan and next steps.	0.2	\$ 450	\$ 90.00
Amanda Delaney	01/24/24	(0.3) Review, as of 01/24/24, the returned third party transfer agent confirmation as well as follow up to same third party transfer agent for an updated equity confirmation to verify the balance of equity at year end.	0.3	\$ 300	\$ 90.00
Amanda Delaney	01/24/24	(0.4) Compared, as of 01/24/24, an old version of the balance sheet to an updated version sent by the client to verify any changes as well as confirm with the client we had the most updated trial balance.	0.4	\$ 300	\$ 120.00
Grace Mancini	01/24/24	Prepare a request, as of 1/24/24, to have the review assignments for Partners updated in KCw to confirm that each aspect of the Lordstown audit is effectively reviewed at the Partner level.	0.4	\$ 250	\$ 100.00
Michael Sarkis	01/24/24	(0.5) Continue, as of 01/24/24, to review R&D expense support that was completed by the KPMG team based off of support we received from the client, concurrently identify which items we needed more support from the client.	0.5	\$ 250	\$ 125.00
Amanda Delaney	01/24/24	(0.5) Finalized, as of 01/24/24, the PPE procedures the engagement team was to perform to verify we had an appropriate support to test PPE.	0.5	\$ 300	\$ 150.00
Melina Lynn	01/24/24	Review, as of 01/24/24, the returned legal confirmation letter to confirm disclosures within are accurate in regards to the client.	0.5	\$ 250	\$ 125.00
Melina Lynn	01/24/24	Draft cash confirmation in preparation for sending to a certain bank to verify the amount in the client's Primary Brokerage account at 12/31/23.	0.6	\$ 250	\$ 150.00
Grace Mancini	01/24/24	Prepare independence workpaper documentation including confirmations from engagement team members as part of required LMC YE audit procedures.	0.6	\$ 250	\$ 150.00
Melina Lynn	01/24/24	Create Lordstown substantive procedure in the audit file for our testing over Legal and Settlement expenses.	0.7	\$ 250	\$ 175.00

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Audit Services

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Name	Date	Description	Hours	Rate	Amount
Grace Mancini	01/24/24	Reviewed, as of 01/24/24, the trial balance provided by Lordstown, concurrently updating the trial balance in KCw to confirm audit team has the most current information available.	0.7	\$ 250	\$ 175.00
Scott Stelk	01/24/24	0.8 Discussion with M. Schierholt and S. Stelk (KPMG) to discuss ongoing Lordstown audit and next steps, as of 01/24/24, between Partner group as part of audit plan.	0.8	\$ 500	\$ 400.00
Grace Mancini	01/24/24	Confirmed bank balance for brokerage account with a certain bank as part of the engagement team's response to the risk of material misstatement that cash accounts are not accurately reported.	0.8	\$ 250	\$ 200.00
Melina Lynn	01/24/24	Review, as of 01/24/24, the screens related to treasury test work / results of the testing along with the conclusion over treasury procedures in advance of sign off.	1.0	\$ 250	\$ 250.00
Amanda Delaney	01/24/24	(1.7) Senior Associate review, as of 01/24/24, of procedures related to liabilities subject to compromise in order to determine what procedures the engagement team can perform to appropriately test the balance of liabilities subject to compromise on the balance sheet at year end.	1.7	\$ 300	\$ 510.00
Amanda Delaney	01/24/24	(2.0) Continued, as of 01/24/24, to document /update the Lordstown Journal Entry completeness / high risk criteria testing to appropriately test journal entries as of 12/31/23.	2.0	\$ 300	\$ 600.00
Michael Sarkis	01/24/24	Continue, as of 01/24/24, to review the support for R&D Other Operating Expenses, concurrently completing test work necessary for the processes (i.e. vouching) (0.7). Identify items still outstanding from the client to inquire about later (1.3).	2.0	\$ 250	\$ 500.00
Grace Mancini	01/24/24	Review, as of 01/24/24, the journal entries provided by the client to determine which ones met the engagement team's high-risk criteria, concurrently aggregating the selection for further testing to confirm an adequate response to the risk of material misstatement.	2.1	\$ 250	\$ 525.00
Melina Lynn	01/24/24	Using sample support provided by the client, performed testing, as of 01/24/24, over the search for unrecorded liabilities.	2.1	\$ 250	\$ 525.00

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Audit Services

January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Amanda Delaney	01/24/24	(2.3) Senior Associate review, as of 01/24/24, PY information related to the Financial Reporting and Journal Entry walkthrough process to prepare for these walkthroughs as well as set up this walkthrough with the client to confirm the engagement team's understanding of these processes.	2.3	\$ 300	\$ 690.00
Sara Rufo	01/24/24	Senior Manager review, as of 01/24/24, of substantive testing approach related to Lordstown inventory, PPE, and liability testing.	2.3	\$ 400	\$ 920.00
Michael Sarkis	01/24/24	Continue, from earlier on 01/24/24, to review the support for R&D Other Operating Expenses, concurrently completing test work necessary for the processes (i.e. vouching) (1.0). Identify items still outstanding from the client to inquire about later (1.4).	2.4	\$ 250	\$ 600.00
Michael Sarkis	01/24/24	Reviewed, as of 01/24/24, the legal confirmation received from third party law firm that Lordstown is working with, concurrently summarize information of matters disclosed within.	2.6	\$ 250	\$ 650.00
Melina Lynn	01/24/24	Test, as of 01/24/24, sample support for R&D expenses to determine which samples required more support from the client.	3.6	\$ 250	\$ 900.00
Mark Schierholt	01/25/24	0.2 Coordination of EQCR review of audit workpaper documentation, concurrently providing audit plan via email to D. Schultz (KPMG).	0.2	\$ 450	\$ 90.00
Grace Mancini	01/25/24	Reviewed, as of 01/25/24, the updates on request to have the review assignments for Partners updated in KCw to confirm that each aspect of the Lordstown audit is effectively reviewed at the Partner level.	0.2	\$ 250	\$ 50.00
Mark Schierholt	01/25/24	(0.5) Call for update, as of 01/25/24, on ongoing Lordstown audit procedures, status of 10-K, next steps for updating support with M. Schierholt, S. Rufo (KPMG), B. Sauer (Deloitte), M. Leonard, J. Spreen (Baker), A. Kroll, M. Port (Lordstown).	0.5	\$ 450	\$ 225.00
Sara Rufo	01/25/24	(0.5) Call for update, as of 01/25/24, on ongoing Lordstown audit procedures, status of 10-K, next steps for updating support with M. Schierholt, S. Rufo (KPMG), B. Sauer (Deloitte), M. Leonard, J. Spreen (Baker), A. Kroll, M. Port (Lordstown).	0.5	\$ 400	\$ 200.00
Michael Sarkis	01/25/24	(0.5) Continue, as of 01/25/24, to review R&D expense support that was completed by the KPMG team based off of support we received from the client, concurrently identify which items we needed more support from the client.	0.5	\$ 250	\$ 125.00

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Audit Services

January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Melina Lynn	01/25/24	Received, as of 01/25/24, the updated equity confirmation from third party firm, concurrently documenting the information disclosed within to Lordstown financial statements to confirm they accurately represent client equity activity.	0.5	\$ 250	\$ 125.00
Amanda Delaney	01/25/24	(0.6) Senior Associate review, as of 01/25/24, of independence workpaper documentation including confirmations from engagement team members as part of required LMC YE audit procedures.	0.6	\$ 300	\$ 180.00
Amanda Delaney	01/25/24	(0.7) Communication via email requesting client to provide support for BOD minutes / CERAMICS controls to obtain all evidence required for the audit.	0.7	\$ 300	\$ 210.00
Amanda Delaney	01/25/24	Drafted email communication to the client around their expense selection support to verify the engagement team has the appropriate evidence to test expenses as of 12/31/23.	0.7	\$ 300	\$ 210.00
Amanda Delaney	01/25/24	(0.8) Call to walkthrough the Financial Reporting and Journal Entry Processes with S. Rufo, T. Hallock, A. Delaney (KPMG), M. Port, and K. Moser (Lordstown).	0.8	\$ 300	\$ 240.00
Sara Rufo	01/25/24	(0.8) Call to walkthrough the Financial Reporting and Journal Entry Processes with S. Rufo, T. Hallock, A. Delaney (KPMG), M. Port, and K. Moser (Lordstown).	0.8	\$ 400	\$ 320.00
Trey Hallock	01/25/24	(0.8) Call to walkthrough the Financial Reporting and Journal Entry Processes with S. Rufo, T. Hallock, A. Delaney (KPMG), M. Port, and K. Moser (Lordstown).	0.8	\$ 350	\$ 280.00
Melina Lynn	01/25/24	Review, as of 01/25/24, OKE team deliverables related to project plan updates to confirm the cadence of review is correct for the Lordstown audit file.	0.8	\$ 250	\$ 200.00
Grace Mancini	01/25/24	Reviewed, as of 01/25/24, sentinel tree to align workpaper documentation to current Lordstown management / governance structure.	0.8	\$ 250	\$ 200.00
Amanda Delaney	01/25/24	(1.0) Call to discuss additional support related to the Lordstown personnel expense selections as well as perform required journal entry inquiries with A. Delaney (KPMG) and S. Nguyen (Lordstown).	1.0	\$ 300	\$ 300.00
Melina Lynn	01/25/24	Call to discuss support related to R&D Other operating expenses and gain an understanding of certain transactions with A. Delaney, M. Lynn, M. Sarkis (KPMG), K. Moser (Lordstown).	1.0	\$ 250	\$ 250.00

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Name	Date	Description	Hours	Rate	Amount
Michael Sarkis	01/25/24	Call to discuss support related to R&D Other operating expenses and gain an understanding of certain transactions with A. Delaney, M. Lynn, M. Sarkis (KPMG), K. Moser (Lordstown).	1.0	\$ 250	\$ 250.00
Grace Mancini	01/25/24	Continue, as of 01/25/24, to review additional journal entries provided by the client to determine which ones met the engagement team's high-risk criteria, concurrently aggregating the selection for further testing to confirm an adequate response to the risk of material misstatement.	1.1	\$ 250	\$ 275.00
Melina Lynn	01/25/24	Review, as of 01/25/24, the support for the search for unrecorded liabilities received from the client, concurrently documenting the test work related to the support (0.8). Identify samples that need to go back to the client for inquiry (0.3).	1.1	\$ 250	\$ 275.00
Grace Mancini	01/25/24	Review, as of 01/25/24, client provided support for payroll sampling as part of the engagement team's response to the risk of material misstatement.	1.3	\$ 250	\$ 325.00
Grace Mancini	01/25/24	Inspected, as of 01/25/24, client provided supporting documentation for the search for unrecorded liabilities sampling, concurrently confirm the sufficiency / reliability of the evidence as part of the engagement team's response to the risk of material misstatement.	1.4	\$ 250	\$ 350.00
Melina Lynn	01/25/24	Review, as of 01/25/25, the test work completed by other members of the engagement team, concurrently updating Lordstown Other operating expense test work along with the personnel expense test work to accurately represent the expense report for the Lordstown audit.	1.6	\$ 250	\$ 400.00
Melina Lynn	01/25/24	Document the entity and environment screen related to matters that affect Lordstown, the industry including the risks related to these factors to disclose matters related to the industry that Lordstown is apart of, EV industry.	2.5	\$ 250	\$ 625.00
Melina Lynn	01/25/24	Create expense test work including the layout to confirm it aligns with KPMG standards as well as encapsulates all information we are testing.	2.7	\$ 250	\$ 675.00
Michael Sarkis	01/25/24	Reviewed, as of 01/25/24, the support for SGA Payroll Other Operating Expenses, concurrently completing test work necessary for the processes (i.e. vouching) (1.6). Identify items still outstanding from the client to inquire about later (1.1).	2.7	\$ 250	\$ 675.00

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Name	Date	Description	Hours	Rate	Amount
Amanda Delaney	01/25/24	Broke out the legal expense account (1.2) and sampled through MUS to verify legal expenses as of 12/31/23 (1.6).	2.8	\$ 300	\$ 840.00
Amanda Delaney	01/25/24	(3.2) Senior Associate review, as of 01/25/24, KPMG team questions over the SGA / RD expense testing to determine if we needed to request from Lordstown for additional support to test expenses.	3.2	\$ 300	\$ 960.00
Michael Sarkis	01/25/24	Continue, from earlier on 01/25/24, to review the support for SGA Payroll Other Operating Expenses, concurrently completing test work necessary for the processes (i.e. vouching) (2.1). Identify items still outstanding from the client to inquire about later (1.2).	3.3	\$ 250	\$ 825.00
Grace Mancini	01/26/24	Reviewed, as of 01/26/24, deliverables for Partner review update work order related to Lordstown in order to close the request.	0.1	\$ 250	\$ 25.00
Grace Mancini	01/26/24	Continue, as of 01/26/24, to review sentinel tree to align workpaper documentation to current Lordstown management / governance structure to confirm the engagement team is aware of the entity and its environment changes throughout the course of the audit.	0.2	\$ 250	\$ 50.00
Michael Sarkis	01/26/24	Continue, as of 01/26/24, to utilize KPMG templates for the related party questionnaire as well as Lordstown management representation letter based on matters related to the company to update the current templates from ALEX, concurrently finalizing it to what Lordstown needed.	0.3	\$ 250	\$ 75.00
Amanda Delaney	01/26/24	(0.4) Review, as of 01/26/24, of the related party confirmation as well as the Lordstown management representation letter in advance of providing to Lordstown to be filled out.	0.4	\$ 300	\$ 120.00
Melina Lynn	01/26/24	(0.5) Reviewed, as of 01/26/24, the completed equity screens to determine which attachments are relevant to the 2023 audit, concurrently removing irrelevant attachments that represented the 2022 audit but no longer are applicable to the 2023 audit.	0.5	\$ 250	\$ 125.00
Amanda Delaney	01/26/24	(0.5) Senior Associate review, as of 01/26/24, our questions to the client over the SURL round 1 to verify liabilities are complete as of 12/31/23.	0.5	\$ 300	\$ 150.00
Melina Lynn	01/26/24	Review, as of 01/26/24, the Search for Unrecorded Liabilities documentation completed by another Associate, concurrently preparing questions over outstanding support for the client.	0.6	\$ 250	\$ 150.00

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Name	Date	Description	Hours	Rate	Amount
Amanda Delaney	01/26/24	(0.7) Research, as of 01/26/24, on how to evaluate a difference with offsetting sampling to understand how to resolve a expense sample for applicability to Lordstown.	0.7	\$ 300	\$ 210.00
Melina Lynn	01/26/24	Review, as of 01/26/24, the test work completed over the SGA operating expenses relative to Lordstown, concurrently preparing questions related to same for the client.	0.7	\$ 250	\$ 175.00
Grace Mancini	01/26/24	Updated, as of 01/26/24, Board meeting minutes in KCw to confirm engagement team remains aware on all matters relevant to the company (Lordstown) during the audit.	0.7	\$ 250	\$ 175.00
Amanda Delaney	01/26/24	(0.8) Inspect, as of 01/26/24, bank statement detail related to the high-risk journal entry testing to verify no risk of Lordstown management override within the financials.	0.8	\$ 300	\$ 240.00
Melina Lynn	01/26/24	Continue, as of 01/25/24, to review deliverables related to project plan updates to confirm the cadence of review is correct for the Lordstown audit file.	0.8	\$ 250	\$ 200.00
Grace Mancini	01/26/24	Continue, as of 01/26/24, to prepare independence workpaper documentation including confirmations from engagement team members as part of required LMC YE audit procedures.	0.9	\$ 250	\$ 225.00
Amanda Delaney	01/26/24	Continue, as of 01/26/24, to perform audit planning procedures related to LMC YE audit.	1.0	\$ 300	\$ 300.00
Melina Lynn	01/26/24	Continue, as of 01/26/24, to document the entity and environment screen related to matters that affect Lordstown, the industry including the risks related to these factors.	1.4	\$ 250	\$ 350.00
Amanda Delaney	01/26/24	(1.6) Documented our procedures over Lordstown PPE within a memo to test the balance of PPE as of 12/31/23.	1.6	\$ 300	\$ 480.00
Michael Sarkis	01/26/24	Reviewed, as of 01/26/24, support for SGA OpEx Operating Expenses, concurrently completing test work necessary for the processes (i.e. vouching) (1.3). Identify items still outstanding from the client to inquire about later (0.4).	1.7	\$ 250	\$ 425.00
Sara Rufo	01/26/24	Senior Manager review, as of 01/26/24, of Lordstown YE audit workpaper documentation.	2.1	\$ 400	\$ 840.00

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January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Melina Lynn	01/26/24	(2.7) Update, as of 01/26/24, the equity rollforward to document the changes in the equity account from last year's audit to this year, concurrently documenting amounts from the current year to show changes in equity year over year for Lordstown.	2.7	\$ 250	\$ 675.00
Grace Mancini	01/26/24	Completed test work for the search for unrecorded liabilities sampling to confirm liabilities are completely / accurately recorded (2.5); Communicated via email to client for additional needed support (0.2).	2.7	\$ 250	\$ 675.00
Michael Sarkis	01/26/24	Continue, as of 01/24/24, to review the legal confirmation received from third party law firm that Lordstown is working with, concurrently summarize information of matters disclosed within.	2.7	\$ 250	\$ 675.00
Michael Sarkis	01/26/24	Continue, from earlier on as of 01/26/24, to review support for SGA OpEx Operating Expenses, concurrently completing test work necessary for the processes (i.e. vouching) (2.0). Identify items still outstanding from the client to inquire about later (0.8).	2.8	\$ 250	\$ 700.00
Amanda Delaney	01/26/24	(3.4) Updated, as of 01/26/24, the documentation related to the Lordstown FRP / JE as well as Related Party walkthroughs to confirm the engagement team's understanding of these processes.	3.4	\$ 300	\$ 1,020.00
Melina Lynn	01/27/24	Reviewed, as of 01/26/24, the support for SGA OpEx Operating Expenses, concurrently complete the test work necessary for the processes (i.e. vouching) (0.4). Identify items still outstanding from the client to inquire about later (0.2).	0.6	\$ 250	\$ 150.00
Melina Lynn	01/27/24	(0.9) Continue, as of 01/27/24, to update the equity rollforward to document the changes in the equity account from last year's audit to this year, concurrently documenting amounts from the current year to show changes in equity year over year for Lordstown.	0.9	\$ 250	\$ 225.00
Sara Rufo	01/27/24	Senior Manager review, as of 01/27/24, of Lordstown YE audit test work (primarily litigation workpaper documentation).	1.5	\$ 400	\$ 600.00
Scott Stelk	01/29/24	(0.2) Preparation for call to provide update, as of 01/29/24, on ongoing accounting topics related to Lordstown audit with engagement team.	0.2	\$ 500	\$ 100.00
Grace Mancini	01/29/24	Continue, as of 01/29/24, to prepare independence workpaper documentation including confirmations from engagement team members as part of required LMC YE audit procedures.	0.2	\$ 250	\$ 50.00

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Name	Date	Description	Hours	Rate	Amount
Melina Lynn	01/29/24	Review, as of 01/29/24, additional Board minutes provided by M. Leonard (Lordstown) that have been documented within the Lordstown audit file.	0.3	\$ 250	\$ 75.00
Melina Lynn	01/29/24	(0.4) Clear review comments, as of 01/29/24, from the Lordstown final cash flow analytics, concurrently aggregating information on what to update.	0.4	\$ 250	\$ 100.00
Melina Lynn	01/29/24	(0.4) Update, as of 01/29/24, concurrently prepare attachments within the legal series to accurately represent legal matters related to Lordstown to be reviewed by KPMG management.	0.4	\$ 250	\$ 100.00
Grace Mancini	01/29/24	Updated, as of 01/29/24, the KCw file with Board meeting information to confirm the engagement team remains aware of matters relevant to the client.	0.4	\$ 250	\$ 100.00
Amanda Delaney	01/29/24	(0.5) Call to gain clarity over SGA Operating Expense selections with the client with A. Delaney, M. Lynn, M. Sarkis (KPMG) and K. Moser (Lordstown).	0.5	\$ 300	\$ 150.00
Melina Lynn	01/29/24	(0.5) Call to gain clarity over SGA Operating Expense selections with the client with A. Delaney, M. Lynn, M. Sarkis (KPMG) and K. Moser (Lordstown).	0.5	\$ 250	\$ 125.00
Michael Sarkis	01/29/24	(0.5) Call to gain clarity over SGA Operating Expense selections with the client with A. Delaney, M. Lynn, M. Sarkis (KPMG) and K. Moser (Lordstown).	0.5	\$ 250	\$ 125.00
Chris Gentle	01/29/24	(0.5) Call to update, as of 01/29/24, the engagement team on current Lordstown audit status and discuss ongoing accounting topics with our SEC reviewing Partners with D. Schultz, S. Stelk, J. Miller, M. Schierbolt, S. Rufo, C. Gentle (KPMG).	0.5	\$ 500	\$ 250.00
Darrin Schultz	01/29/24	(0.5) Call to update, as of 01/29/24, the engagement team on current Lordstown audit status and discuss ongoing accounting topics with our SEC reviewing Partners with D. Schultz, S. Stelk, J. Miller, M. Schierbolt, S. Rufo, C. Gentle (KPMG).	0.5	\$ 500	\$ 250.00
Jennifer Miller	01/29/24	(0.5) Call to update, as of 01/29/24, the engagement team on current Lordstown audit status and discuss ongoing accounting topics with our SEC reviewing Partners with D. Schultz, S. Stelk, J. Miller, M. Schierbolt, S. Rufo, C. Gentle (KPMG).	0.5	\$ 765	\$ 382.50
Mark Schierholt	01/29/24	(0.5) Call to update, as of 01/29/24, the engagement team on current Lordstown audit status and discuss ongoing accounting topics with our SEC reviewing Partners with D. Schultz, S. Stelk, J. Miller, M. Schierbolt, S. Rufo, C. Gentle (KPMG).	0.5	\$ 450	\$ 225.00

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831****Audit Services**

January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Sara Rufo	01/29/24	(0.5) Call to update, as of 01/29/24, the engagement team on current Lordstown audit status and discuss ongoing accounting topics with our SEC reviewing Partners with D. Schultz, S. Stelk, J. Miller, M. Schierbolt, S. Rufo, C. Gentle (KPMG).	0.5	\$ 400	\$ 200.00
Scott Stelk	01/29/24	(0.5) Call to update, as of 01/29/24, the engagement team on current Lordstown audit status and discuss ongoing accounting topics with our SEC reviewing Partners with D. Schultz, S. Stelk, J. Miller, M. Schierbolt, S. Rufo, C. Gentle (KPMG).	0.5	\$ 500	\$ 250.00
Amanda Delaney	01/29/24	Continue, as of 01/29/24, to perform audit planning procedures related to LMC YE audit, concurrently assisting Associates with documentation.	0.5	\$ 300	\$ 150.00
Scott Stelk	01/29/24	Partner review, as of 01/29/24, specifically around technical accounting for ASC 450 pre-petition liabilities that will be settled by the post-petition entity.	0.5	\$ 500	\$ 250.00
Mark Schierholt	01/29/24	Prepare for call including review, as of 01/29/24, of technical accounting for ASC 450 pre-petition liabilities.	0.5	\$ 450	\$ 225.00
Melina Lynn	01/29/24	Update, as of 01/29/24, concurrently recalculating the equity rollforward to reflect equity matters that occurred during the current year for Lordstown.	0.6	\$ 250	\$ 150.00
Melina Lynn	01/29/24	Review, as of 01/29/24, whistleblower hotline report in order to document Entity level controls related to Lordstown HR.	0.9	\$ 250	\$ 225.00
Amanda Delaney	01/29/24	Inspected, as of 01/29/24, the SGA Other operating expenses including the engagement team comments in the substantive tracker to determine if the team needed to request additional documentation for audit documentation.	1.0	\$ 300	\$ 300.00
Sara Rufo	01/29/24	Senior Manager review, as of 01/29/24, of workpaper documentation including independence, walkthrough, sampling for Lordstown.	1.1	\$ 400	\$ 440.00
Sara Rufo	01/29/24	Document the Technical Accounting for our Lordstown YE audit procedures.	1.2	\$ 400	\$ 480.00
Michael Sarkis	01/29/24	Prepared an Excel list of accounts/selections we needed additional support from client for the OpEx Selections TW, concurrently determine additional support needed in OpEx Selections TW.	1.3	\$ 250	\$ 325.00

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831**

Audit Services

January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Melina Lynn	01/29/24	Update, as of 01/29/24, concurrently documenting attachments within the equity procedures (1.1) and remove any attachments that don't relate to this year (0.2) to confirm the documents within the equity series accurately represent the process the company completed throughout the year to be audited as of 2023.	1.3	\$ 250	\$ 325.00
Grace Mancini	01/29/24	Inspected, as of 01/29/24, additional SURL supporting documentation provided by the client, concurrently updating the test work to confirm liabilities are fairly reported.	1.5	\$ 250	\$ 375.00
Melina Lynn	01/29/24	Review, as of 01/29/24, expense support provided by the client related to RD payroll, RD other operating expenses, SGA payroll, and SGA other operating expenses, concurrently updating test work based on completeness of this support to confirm it is an accurate representation of the Lordstown expenses for 2023.	1.5	\$ 250	\$ 375.00
Melina Lynn	01/29/24	Review, as of 01/29/24, concurrently providing comments for design test of details screens relating to all of our substantive testing procedures (legal, equity, inventory, payroll, PPE, Purchases and treasury & debt) to confirm the documentation reflects Lordstown's procedures over 2023.	2.2	\$ 250	\$ 550.00
Amanda Delaney	01/29/24	Perform procedures related to the Lordstown PPE GL balance to confirm the balance of PPE at the end of the year is accurate.	2.3	\$ 300	\$ 690.00
Dan Varnish	01/29/24	(2.6) Analyzed, as of 01/29/24, the KPMG journal entry plan / documentation to gain insight into the journal entry test work once supporting documentation are received from LMC management.	2.6	\$ 300	\$ 780.00
Michael Sarkis	01/29/24	Continue, as of 01/29/24, to review the support for SGA OpEx Operating Expenses (0.9) and completed test work necessary for the processes (i.e. vouching) (1.2). Identify items still outstanding from the client to inquire about later (0.6).	2.7	\$ 250	\$ 675.00
Amanda Delaney	01/29/24	Continue, from earlier on 01/29/24, to perform procedures related to Lordstown PPE GL balance to confirm the balance of PPE at the end of the year is accurate.	2.7	\$ 300	\$ 810.00
Dan Varnish	01/29/24	(3.0) Analyzed, as of 01/29/24, legal expense support as provided by LMC management to perform legal expense test work.	3.0	\$ 300	\$ 900.00

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831****Audit Services**

January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Michael Sarkis	01/29/24	Continue, from earlier on 01/29/24, to review the support for SGA OpEx Operating Expenses (1.0) and completed test work necessary for the processes (i.e. vouching) (1.4). Identify items still outstanding from the client to inquire about later (0.6).	3.0	\$ 250	\$ 750.00
Grace Mancini	01/29/24	Inspected, as of 01/29/24, the evidence provided by client for legal expense sampling to confirm their expenses are presented fairly (1.6) completed test work (1.0) and documented our findings (0.5).	3.1	\$ 250	\$ 775.00
Darrin Schultz	01/30/24	(0.4) Discuss SEC EQCR review coordination with D. Schultz, J. Miller (KPMG).	0.4	\$ 500	\$ 200.00
Jennifer Miller	01/30/24	(0.4) Discuss SEC EQCR review coordination with D. Schultz, J. Miller (KPMG).	0.4	\$ 765	\$ 306.00
Amanda Delaney	01/30/24	Senior Associate review, as of 01/30/24, of the Equity substantive procedure to verify we have appropriately tested the Equity balance as of 12/31/23 for Lordstown.	0.4	\$ 300	\$ 120.00
Mark Schierholt	01/30/24	(0.5) Call for update, as of 01/30/24, on ongoing audit procedures, status of 10-K, and update from Lordstown management on ongoing accounting matters with S. Stelk, M. Schierholt (KPMG) and B. Sauer (Deloitte), M. Leonard, J. Spreen (Baker), A. Kroll, M. Port (Lordstown).	0.5	\$ 450	\$ 225.00
Scott Stelk	01/30/24	(0.5) Call for update, as of 01/30/24, on ongoing audit procedures, status of 10-K, and update from Lordstown management on ongoing accounting matters with S. Stelk, M. Schierholt (KPMG) and B. Sauer (Deloitte), M. Leonard, J. Spreen (Baker), A. Kroll, M. Port (Lordstown).	0.5	\$ 500	\$ 250.00
Amanda Delaney	01/30/24	Continue, as of 01/30/24, to perform audit planning procedures related to LMC YE audit, concurrently assisting Associates with documentation.	0.5	\$ 300	\$ 150.00
Amanda Delaney	01/30/24	Senior Associate review, as of 01/30/24, of the additional CERAMICS that were prepared in the Lordstown audit file to verify we have appropriate documentation / testing around the entity's control environment.	0.5	\$ 300	\$ 150.00
Amanda Delaney	01/30/24	Senior Associate review, as of 01/30/24, of additional documentation of the Entity and its Environment screen to verify information related to the company (Lordstown) is updated for the company's current financial environment.	0.6	\$ 300	\$ 180.00

EXHIBIT C1

Lordstown Motors Corp., et al.

Case No. 23-10831

Audit Services

January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Sara Rufo	01/30/24	Senior Manager review, as of 01/30/24, of Lordstown Board meeting minutes.	0.8	\$ 400	\$ 320.00
Scott Stelk	01/30/24	0.9 Partner review, as of 01/30/24, of technical accounting memo around bankruptcy related matters for Lordstown.	0.9	\$ 500	\$ 450.00
Amanda Delaney	01/30/24	(1.0) Call with client to discuss items that we need from them and items that they need from us to complete test work and questions over these items were discussed with C. Gentle, A. Delaney, M. Lynn, D. Varnish, S. Rufo (KPMG) and K. Moser, M. Port (Lordstown).	1.0	\$ 300	\$ 300.00
Chris Gentle	01/30/24	(1.0) Call with client to discuss items that we need from them and items that they need from us to complete test work and questions over these items were discussed with C. Gentle, A. Delaney, M. Lynn, D. Varnish, S. Rufo (KPMG) and K. Moser, M. Port (Lordstown).	1.0	\$ 500	\$ 500.00
Dan Varnish	01/30/24	(1.0) Call with client to discuss items that we need from them and items that they need from us to complete test work and questions over these items were discussed with C. Gentle, A. Delaney, M. Lynn, D. Varnish, S. Rufo (KPMG) and K. Moser, M. Port (Lordstown).	1.0	\$ 300	\$ 300.00
Melina Lynn	01/30/24	(1.0) Call with client to discuss items that we need from them and items that they need from us to complete test work and questions over these items were discussed with C. Gentle, A. Delaney, M. Lynn, D. Varnish, S. Rufo (KPMG) and K. Moser, M. Port (Lordstown).	1.0	\$ 250	\$ 250.00
Sara Rufo	01/30/24	(1.0) Call with client to discuss items that we need from them and items that they need from us to complete test work and questions over these items were discussed with C. Gentle, A. Delaney, M. Lynn, D. Varnish, S. Rufo (KPMG) and K. Moser, M. Port (Lordstown).	1.0	\$ 400	\$ 400.00
Amanda Delaney	01/30/24	Inspected, as of 01/30/24, RD additional expense support provided by client to test the balance of expenses as of 12/31/23.	1.2	\$ 300	\$ 360.00
Amanda Delaney	01/30/24	Senior associate review of audit workpapers, as of 1/30/24, primarily related to expense testing	1.3	\$ 300	\$ 390.00
Dan Varnish	01/30/24	(1.4) Senior Associate review, as of 01/30/24, of KPMG documentation over payroll business process.	1.4	\$ 300	\$ 420.00

EXHIBIT C1

Lordstown Motors Corp., et al.

Case No. 23-10831

Audit Services

January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Sara Rufo	01/30/24	1.4 Senior Manager review, as of 01/30/24, of documentation relating to updated risk assessment for overall Lordstown engagement.	1.4	\$ 400	\$ 560.00
Amanda Delaney	01/30/24	Inspect the personnel expense support provided by Lordstown (1.1), perform Senior Associate review, as of 01/30/24, of the engagement team's first round of testing to verify if we needed to request additional documentation from the client (0.3).	1.4	\$ 300	\$ 420.00
Grace Mancini	01/30/24	Inspected, as of 01/30/24, the evidence provided by client for legal expense sampling to confirm their expenses are presented fairly (0.6); completed test work (0.4) and documented our findings (0.4).	1.4	\$ 250	\$ 350.00
Amanda Delaney	01/30/24	Documented the PPE risk assessment / procedures the engagement team has performed related to Lordstown PPE including impairment, sale of assets, depreciation etc. to verify that KPMG was testing PPE appropriately based on the risk identified related to Lordstown PPE.	2.0	\$ 300	\$ 600.00
Michael Sarkis	01/30/24	In order to confirm the validity / accuracy of samples provided by client, cross referenced/ aggregated Journal Entries / selected samples as of 1/30/24.	2.0	\$ 250	\$ 500.00
Melina Lynn	01/30/24	(2.1) Reconcile, as of 01/30/24, expenses to trial balance, concurrently documenting the calculation to put into the Lordstown audit file.	2.1	\$ 250	\$ 525.00
Grace Mancini	01/30/24	Prepared test work for Lordstown High risk Journal entries (1.0), inspected third party documentation to confirm the accuracy of the journal entries (1.1).	2.1	\$ 250	\$ 525.00
Dan Varnish	01/30/24	(2.4) Analyzed, as of 01/30/24, legal expense supporting documentation provided by Lordstown management to perform legal expense test work.	2.4	\$ 300	\$ 720.00
Grace Mancini	01/30/24	Continue, from earlier on 01/30/24, to prepare test work for Lordstown High risk Journal entries, concurrently inspecting third party documentation to evaluate the accuracy of the journal entries.	2.4	\$ 250	\$ 600.00
Michael Sarkis	01/30/24	In order to confirm the validity / accuracy of samples provided by client, continue from earlier on 1/30/24, to cross reference/ aggregate Journal Entries / selected samples as of 1/30/24.	2.4	\$ 250	\$ 600.00
Dan Varnish	01/30/24	(2.8) Analyzed, as of 01/30/24, the journal entry supporting documentation provided by Lordstown management to perform journal entry test work.	2.8	\$ 300	\$ 840.00

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831**

Audit Services

January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Michael Sarkis	01/30/24	Review, as of 01/30/24, legal confirmation from Lordstown, concurrently summarize information of matters disclosed within to complete / finalize legal letters.	3.1	\$ 250	\$ 775.00
Melina Lynn	01/30/24	(3.7) Aggregate, as of 01/30/24, sample expenses for all four expense populations to aggregate sub-selections to inquire for from the client.	3.7	\$ 250	\$ 925.00
Grace Mancini	01/31/24	Continue, as of 01/31/24 , to prepare independence workpaper documentation including confirmations from engagement team members as part of required LMC YE audit procedures.	0.1	\$ 250	\$ 25.00
Amanda Delaney	01/31/24	(0.3) Follow up call, as of 01/31/24, with client to discuss items that we need from them and items that they need from us to complete test work and questions over these items were discussed with A. Delaney, M. Lynn (KPMG) and K. Moser (Lordstown).	0.3	\$ 300	\$ 90.00
Melina Lynn	01/31/24	(0.3) Follow up call, as of 01/31/24, with client to discuss items that we need from them and items that they need from us to complete test work and questions over these items were discussed with A. Delaney, M. Lynn (KPMG) and K. Moser (Lordstown).	0.3	\$ 250	\$ 75.00
Amanda Delaney	01/31/24	Recalculated Lordstown preferred stock accumulated divided balance listed within the equity rollforward to verify the amount was appropriate.	0.3	\$ 300	\$ 90.00
Melina Lynn	01/31/24	Review, as of 01/24/24, KCw / substantive design screens that have already been prepared to confirm they depict what the audit team is doing regarding those processes.	0.6	\$ 250	\$ 150.00
Amanda Delaney	01/31/24	Began to update, as of 01/31/24, Lordstown financial statement balances within the KCw file to verify the appropriate balances are listed within the KCw screens.	0.8	\$ 300	\$ 240.00
Grace Mancini	01/31/24	Selected round 2 of sampling for SURL for additional support follow up from client to confirm all liabilities are accurately reported.	0.9	\$ 250	\$ 225.00
Amanda Delaney	01/31/24	Continue, as of 01/31/24, to perform audit planning procedures related to LMC YE audit.	1.0	\$ 300	\$ 300.00
Melina Lynn	01/31/24	Update, as of 01/31/24, the new trial balance received from client management, concurrently documenting changes within the audit file to confirm that the trial balance in the file matches the changes Lordstown made to the trial balance.	1.0	\$ 250	\$ 250.00

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831**

Audit Services

January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Sara Rufo	01/31/24	Continue, as of 01/31/24, documentation around updated risk assessment for overall engagement.	1.1	\$ 400	\$ 440.00
Amanda Delaney	01/31/24	Documented the depreciation understanding the estimates screen to verify the engagement team appropriately documented risks / procedures related to Lordstown's depreciation expense during the year.	1.1	\$ 300	\$ 330.00
Melina Lynn	01/31/24	Complete SGA Other Operating expense test work by confirming all samples / nuances are documented in the test work.	1.2	\$ 250	\$ 300.00
Amanda Delaney	01/31/24	Senior Associate review, as of 01/31/24, of PTP understanding, risk and substantive design TOD screens for Lordstown.	1.2	\$ 300	\$ 360.00
Amanda Delaney	01/31/24	Inspected, as of 01/31/24, the Search for Unrecorded Liabilities (SURL) support provided to the engagement team, concurrently reviewing the round 2 SURL population provided by the client to verify we have the appropriate information to test that liabilities are complete as of year end.	1.4	\$ 300	\$ 420.00
Melina Lynn	01/31/24	(1.6) Review, as of 01/31/24, the responses from inquiries received from K. Moser (Lordstown) over Payroll expenses, concurrently documenting those responses in the test work to support the inquiries performed related to LMC payroll expenses for 2023.	1.6	\$ 250	\$ 400.00
Dan Varnish	01/31/24	(1.8) Senior Associate review, as of 1/31/24, of KPMG Associate legal expense test work to confirm Lordstown management accrued for legal expenses accurately.	1.8	\$ 300	\$ 540.00
Melina Lynn	01/31/24	(1.8) Using the sub-selections support from the client, documented the information shown within, concurrently aggregate additional questions over the support to inquire for from client management.	1.8	\$ 250	\$ 450.00
Dan Varnish	01/31/24	(2.5) Analyzed, as of 01/31/24, the updated journal entry supporting documentation received from Lordstown management on Wednesday afternoon for journal entry test work.	2.5	\$ 300	\$ 750.00
Dan Varnish	01/31/24	(2.6) Analyzed, as of 01/31/24, the updated legal expense supporting documentation received from Lordstown management on Wednesday morning for legal expense test work.	2.6	\$ 300	\$ 780.00
Dan Varnish	01/31/24	(2.7) Analyzed, as of 01/31/24, the updated journal entry supporting documentation received from Lordstown management on Wednesday morning for journal entry test work.	2.7	\$ 300	\$ 810.00

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831****Audit Services**

January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Melina Lynn	01/31/24	Reviewed, cleared, updated and documented review comments, as of 01/31/24, related to Lordstown entity and environment (0.2), treasury (0.3), equity (0.7), and payroll procedures (1.5).	2.7	\$ 250	\$ 675.00
Amanda Delaney	01/31/24	Continue, from earlier on 01/31/24, to document the depreciation understanding the estimates screen to verify the engagement team appropriately documented risks / procedures related to Lordstown's depreciation expense during the year.	2.8	\$ 300	\$ 840.00
Michael Sarkis	01/31/24	Continue, as of 01/31/24, to cross reference / aggregate Journal Entries / select samples to confirm the validity / accuracy of samples provided by client	3.6	\$ 250	\$ 900.00
Grace Mancini	01/31/24	Prepare various screens related to LMC YE audit relating to various substantive procedures in the procure to pay, equity, and treasury processes.	3.8	\$ 250	\$ 950.00
Michael Sarkis	01/31/24	Continue, from earlier on 01/31/24, to cross referenced/ aggregate Journal Entries / selected samples to confirm the validity / accuracy of samples provided by client.	3.9	\$ 250	\$ 975.00
Total Audit Services			<u>472.7</u>		<u>\$ 139,775.00</u>

EXHIBIT C2

Lordstown Motors Corp., et al.
Case No. 23-10831
Retention Services
January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
<i>no services provided in current month</i>					
Total Retention Services			<u>0.0</u>		<u>\$ -</u>

EXHIBIT C3**Lordstown Motors Corp., et al.****Case No. 23-10831**

Fee Application Preparation Services

January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Mila Orobias	01/03/24	2.4 Began to prepare exhibit C1 for inclusion in Lordstown Motors Corp 4th monthly fee application.	2.4	\$ 210	\$ 504.00
Mila Orobias	01/09/24	0.1 Responded to counsel email regarding question whether KPMG received informal comments related to Lordstown 3rd combined monthly fee application.	0.1	\$ 210	\$ 21.00
Mila Orobias	01/09/24	1.0 Continue, as of 1/9/24, to prepare exhibit C1 for inclusion in Lordstown Motors Corp 4th monthly fee application.	1.0	\$ 210	\$ 210.00
Mila Orobias	01/10/24	0.1 Email file to C. Campbell (KPMG) to facilitate review of Lordstown 4th monthly exhibits.	0.1	\$ 210	\$ 21.00
Celeste Campbell	01/11/24	Perform manager review of LMC 4th monthly exhibits in advance of submission for senior manager review.	0.7	\$ 298	\$ 208.60
Mila Orobias	01/16/24	0.1 Email communication to S. Rufo (KPMG) requesting to review Lordstown 4th monthly exhibit for inclusion in Lordstown 4th monthly fee application.	0.1	\$ 210	\$ 21.00
Mila Orobias	01/16/24	0.1 Responded to S. Rufo (KPMG) request / review comments related to Lordstown 4th monthly exhibit.	0.1	\$ 210	\$ 21.00
Mila Orobias	01/17/24	0.1 Email C. Campbell (KPMG) with final files to review (Lordstown 4th monthly narrative /declaration) in advance of submission to S. Stelk (KPMG) for partner review.	0.1	\$ 210	\$ 21.00
Mila Orobias	01/17/24	0.1 Email communication to S. Rufo (KPMG) requesting for description of services to be included in KPMG's 4th monthly application for Lordstown Motors Corp.	0.1	\$ 210	\$ 21.00
Mila Orobias	01/17/24	0.3 Finalize, as of 1/17/24, the Lordstown 4th monthly exhibits based on S. Rufo (KPMG) comments.	0.3	\$ 210	\$ 63.00
Mila Orobias	01/17/24	Prepare Lordstown 4th monthly Narrative (0.4) Declaration (0.1) to be included in Lordstown 4th monthly fee application.	0.5	\$ 210	\$ 105.00
Mila Orobias	01/18/24	3.0 Began to prepare exhibit C1 for inclusion in Lordstown Motors Corp 5th monthly fee application.	3.0	\$ 210	\$ 630.00
Mila Orobias	01/19/24	0.1 Email communication to S. Stelk (KPMG) requesting approval/permission to apply signature to Lordstown Motors Corp 4th monthly narrative /declaration.	0.1	\$ 210	\$ 21.00
Mila Orobias	01/19/24	0.3 Finalize Lordstown 4th monthly fee application package to be sent to C. Campbell (KPMG) for review before sending to counsel for filing.	0.3	\$ 210	\$ 63.00
Celeste Campbell	01/19/24	Perform manager review of LMC 4th narrative, certification and final exhibits	0.4	\$ 298	\$ 119.20

EXHIBIT C3

Lordstown Motors Corp., et al.
Case No. 23-10831
Fee Application Preparation Services
January 1, 2024 through January 31, 2024

Name	Date	Description	Hours	Rate	Amount
Mila Orobias	01/22/24	0.1 Email communication to Lordstown counsel requesting to file/serve Lordstown 4th monthly fee application.	0.1	\$ 210	\$ 21.00
Total Fee Application Preparation Services			9.4		\$ 2,070.80